

**453A.30 Assessment of cost of audit.**

The department may employ auditors or other persons to audit and examine the books and records of any permit holder or other person dealing in cigarettes to ascertain whether the permit holder or other person has paid the amount of the taxes required to be paid by the holder or person or filed all reports containing all required information as specified by the department under the provisions of this chapter. If such taxes have not been paid or such reports not filed, as required, the department shall assess against the permit holder or other person, as additional penalty, the reasonable expenses and costs of the investigation and audit.

[C39, §1556.25; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §98.30]

C93, §453A.30

2007 Acts, ch 186, §41